

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Presentment Date and Time:
November 20, 2010 at 12:00 noon

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In Re:

Chapter 11

BERLIN & DENMAR DISTRIBUTORS, INC.,

Case No. 10-15519 (SMB)

Debtor.

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ORDER AUTHORIZING RETENTION OF ACCOUNTANT TO DEBTOR

UPON the application of **Berlin & Denmark Distributors, Inc.** (the "Debtor"), by its proposed attorneys, **Robinson Brog Leinwand Greene Genovese & Gluck P.C.**, dated November 10, 2010, and the Affidavit of **Michael N. Moroknek, C.P.A.** duly sworn to the 5th day of November, 2010, and it appearing that due and sufficient notice of this request having been given; and no adverse interest appearing therein; and sufficient cause appearing therefor,

NOW, on motion of Robinson Brog Leinwand Greene Genovese & Gluck P.C., proposed attorneys for the Debtor herein, it is

ORDERED, that the Debtor be and hereby is authorized, pursuant to §§327(a) and 330 of the Bankruptcy Code (the "Code"), to employ and retain **Michael N. Moroknek C.P.A.** ("Moroknek"), as its accountant, to assist it in this case in performing the functions as specified in the Code and to perform such other services as more fully set forth in the Affidavit of **Mr. Moroknek**, and it is further

ORDERED, that the compensation of **Moroknek**, as accountant for the Debtor, shall be fixed by this Court after proper application and in the manner prescribed by §§330 and 331 of the Code; and it is further.

ORDERED, that if **Moroknek** raises his rates, **Moroknek** agrees to file a notice with the Court, and serve it on the United States Trustee's office and any official committee appointed in this case.

DATED: New York, New York
November 24, 2010

/s/ Stuart M. Bernstein
Honorable Stuart M. Bernstein